

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16

17
18

19
20

H.424

SHORT FORM

Introduced by Representative Stevens of Waterbury

Referred to Committee on

Date:

Subject: Property tax; exemption; public, pious, or charitable use

Statement of purpose of bill as introduced: This bill proposes to clarify the requirements for a property to be eligible for the public, pious, or charitable use exemption from property tax. This bill would codify in statute existing case law definitions and conditions of public, pious, or charitable use that a property must meet to be exempt. This bill would also provide for a uniform, statewide process to determine eligibility as a public, pious, or charitable use property and appeal those determinations at the State level. Taxpayers would be able to appeal to either the Director of Property Valuation and Review at the Department of Taxes or the Superior Court of the county in which the property is located.

An act relating to the public, pious, or charitable use exemption from property tax

It is hereby enacted by the General Assembly of the State of Vermont:

(TEXT OMITTED IN SHORT-FORM BILLS)